

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Appeal No. ST/373 -374 / 2010 -SM[BR]

Date 07/09/2011

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :

1. M/S. WESTERN COAL FIELDS LTD.
2. M/S WESTERN COAL FIELDS LTD.
OFFICE OF THE GENERAL MANAGER, PENCH AREA,
PARASIA, DISTT. CHHINDWARA (M.P.)
M/S. WESTERN COAL FIELDS LTD.

Appellant

Vs
Respondent

C.C.E BHOPAL

I am directed to transmit herewith a certified copy of Final order No. 575-576/2011-SM[BR] dated 1.9.2011

passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E BHOPAL
HOSHANGABAD ROAD, 48,
ADMINISTRATIVE AREA, AREA
HILLS, BHOPAL (M.P.) 462011

2. Adv. / Consult

NONE:-----

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd., No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17
8. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd, LAW House.1-8.Sector - 10, Faridabad 121003 (Harvana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing : 22.6.2011
Date of Pronouncement : 01-09-11

Service Tax Appeal No. 373-374 of 2010-SM

[Arising out of common Order-in-Appeal No. 308/BPL/2009 dated 3.8.2009 passed by the Commissioner (Appeals), Central Excise and Service Tax, Bhopal]

Coram:

Hon'ble Shri Mathew John, Member (Technical)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	Yes
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3.	Whether their Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	No

M/s Western Coal Fields Ltd.

Appellant

Vs.

CCE, Bhopal

Respondent

Appearance:

Appeared for Appellant : None

Appeared for Respondent : Shri S.K. Bhaskar, SDR

Coram:

Hon'ble Shri Mathew John, Member (Technical)

Final Order No. 575-576/2011 SM (B) dated.....

Per Mathew John:

These are two cases involving refund of Rs. 2,11,853/- for the period Jan. 2005 to March 2007 and Rs.7,342/- for the period

April 2007 to September 2007. These refund applications have been rejected by the lower authorities as time barred.

2. When the case was called today nobody was present to represent the appellant. A letter dated 07-05-2011 from the Appellant was seen on record. The Appellant states that it is a public sector undertaking and as per the procedure in force at the time of filing of the Appeal the Appellant was required to produce a clearance from the Committee of Disputes set up by Government of India to give permission to pursue such appeals between government departments. The Committee in its meeting on 06-01-2011 turned down the request of the Appellant to pursue the Appeal in CESTAT. Though the Supreme Court in its decision in **Electronics Corporation of India Ltd Vs. UOI** -2011 (265) ELT 11 (SC) has done away with such requirements, the decision of COD is binding on the Appellants for decisions already taken by the COD. So they have requested for waiver of their presence in the matter and requested the Tribunal to take appropriate decision in the matter.

3. Considering the facts stated in the letter dated 07-05-2011, the Appeals are dismissed for non-prosecution.

(Pronounced on-----11/9/11-----)

(Mathew John)
Member (Technical)